

WELCOME TO IDAHO STATE TAX COMMISSION'S 2008 BUDGET AND LEVY TRAINING



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Address: <http://www.tax.idaho.gov/>

State Tax Commission

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2007 individual income tax returns are due on Tues., April 15.

Where's my Refund?

HOT TOPICS

- [Idaho Return Not Needed For Federal Stimulus Payment](#)
- [Free Tax Help](#)
- [Free Income Tax Filing](#)
- [Where Do I Send My Tax Return?](#)

Property Tax

Other states' tax agencies

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If you are having problems with one of our electronic filing or payment systems.


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PROPERTY TAX

Property taxes are used to pay for schools, cities, counties, local law enforcement, fire protection, highways, libraries, and more. The state oversees local property tax procedures to make sure they comply with Idaho laws. Also the Idaho State Tax Commission sets property tax values for operating property, which consists mainly of public utilities and railroads.




Most homes, farms, and businesses are subject to property tax. Taxes are determined according to a property's current market value minus any exemptions. For example, homeowners of owner-occupied property may qualify for a partial exemption. Also, qualified low income homeowners can receive a property tax reduction.

For more information on Idaho's property tax system, watch [How Our Property Tax System Works](#) and read our [brochures](#).

You can also find specific property tax information under the categories below:

[Homeowners](#) | [Business & Agriculture](#) | [Local Government](#) | [Property Tax Policy](#)

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Select Publications to get L-2s etc.

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PUBLICATIONS

Property Tax Publications

You will need [Adobe Acrobat Reader 5.0 or higher](#) to view and print these pdf files. Please click on "F" for Forms, "B" for Brochures, and "D" for Documents to access them.

	<u>Forms</u>	<u>Brochures</u>	<u>Documents</u>
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Timber	F	B	D

[Order Appraisal Forms](#)
(County Personnel only - password required)

Select the "F", for forms, under the "Budget & Levy" listing in order to find blank L-2s.

Done Internet

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Address http://tax.idaho.gov/propertytax/pt_forms.htm#BudgetLevy Go Links

Budget & Levy

Word Excel PDF

- General L-2
- L-2 Calculation
- Hospital L-2
- L-2 Continuation Page
- School L-2
- School L-2 Worksheet
- Voter Approved Fund Tracker
- Budget Hearing Notice Noncompliance List
- Recovered/Recaptured Property Tax List
- Maximum Statutory Levy Rates

Education Certification Applications

- [Continuing Education](#)
- [Property Tax Appraiser Certification](#)

Exemptions

- [Pollution Control](#)
- [Remediated Land](#)
- [Post Consumer Waste](#)

Operating Property

- [Cooperative Electric Industry](#)
- [Electric Industry](#)
- [Gas Distribution Industry](#)
- [Gas Transmission Industry](#)
- [Non-Utility Generator Industry](#)

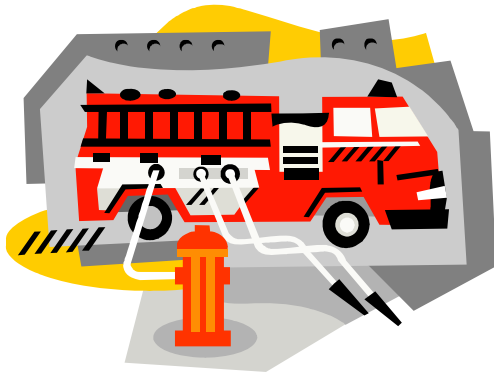
Select the appropriate form in the format you prefer.

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ROLES AND PLAYERS

Taxing District:

1. **Notify County Clerk of budget hearing date and location (deadline - April 30, 2008),**
2. **Set your budget**
3. **Certify budget to County Commissioners (9-4-2008 or request a 7 working day extension from the County to 9-15-2008)**



Property Tax Budget Hearing Notification

63-802A. NOTICE OF BUDGET HEARING.

- (1) Not later than April 30 of each year, each taxing district shall set and notify* the county clerk of the date and location set for the budget hearing of the district. If no budget hearing is required by law, the county clerk shall be so notified.
- (2) Beginning in 2003, a taxing district that fails to comply with subsection (1) of this section shall be prohibited from including in its budget any budget increase otherwise permitted by either subsection (1)(a) or (1)(e) of section 63-802, Idaho Code.
- (3) If a taxing district wishes to change the time and location of such budget hearing as stated on the assessment notice, it shall publish such change of time and location in advance of such hearing as provided by law.

(Prohibits property tax budget increases from 3%, New Construction, Annexation, recaptured foregone, and generating additional foregone.)

* Written notification required.

ROLES AND PLAYERS

County:

County Clerk:

1. Provides value & tax information to Taxing Districts
2. Provides information to County Commissioners
3. Provides information to State Tax Commission

County Commissioners:

1. Make levy
2. Approve property tax portion of budget
3. Submit levy & approved budget to State Tax Commission (9-15-08)

ROLES AND PLAYERS

State Tax Commission

- 1. Review and approve levy and property tax portion of budget (10-27-2008)**
- 2. Determine operating property values**
 - 1. Preliminary values in July**
 - 2. State Board of Equalization finalizes by 4th Monday in August.**
 - 3. Final values in September (9/2/2008)**
- 3. Provide technical support & assistance.**

What Year is it Anyway?

Throughout this presentation, when we refer to a calendar year, we are referring to the year in which your property tax budget is being certified.



2008 or FY2009						

2008 Legislative Session



New Property tax Laws

Bill #	Eff Date	Description State of Idaho's web page – www.state.id.us
HB-470	1/1/2008	Adds back U/R increment value when computing levies of certain funds.
HB-529	1/1/2008	Geothermal gross earnings tax and Property Tax Exemption
HB-599	1/1/2009	Personal Property exemption.



HB-470 Effective 1-1-2008

- Amends §50-2908(1) Idaho Code (Determination of tax levies – creation of special fund)
- Requires that before the levy rate is computed for certain funds established after 12/31/07 Urban Renewal Increment Value be added back to current taxable value.
- The affected funds are:
 - 1 - 2 Year override elections pursuant to § 63-802(3)
 - Judgments § 63-1305 (assessment appeal refunds) and § 33-802(1) (School district judgments)
 - Plant Facilities
 - Bonds
 - ≤ 2 Year school supplemental elections pursuant to § 33-802(1)
- Applies to existing funds (listed above) if fund new to Revenue Allocation Area (RAA) of Urban Renewal District due to boundary changes
- Does **not** apply to permanent supplementals or permanent overrides

HB-470 continued

- Effect of new law on property taxes.

Value Information	
50,000,000	Net taxable value
5,000,000	U/R Increment
45,000,000	Value used for levies

Bond generated
\$33,333.33 for URD.

Existing Funds Prior to 1/1/2008 (Old Law)		
M&O	100,000	0.002222222
Bond (expires 12/07)	300,000	0.006666667
Total:	400,000	0.008888889

Under this system the U/R increment value is excluded

New Funds As Of 1/1/2008 (New Law) No Bond \$ Allocated to URD		
M&O	100,000	0.002222222
Bond (approved by voters in 2008)	300,000	0.006
Total:	400,000	0.008222222

Under this system the U/R increment value is included when computing the levy for the bond only.

	Property's Taxable Value	Prop. Taxes
Prior to 1/1/2008	200,000	1,777.78
As of 1/1/2008	200,000	1,644.44
		133.33

Resulting in a lower property tax liability for individuals.

HB-599 - Personal Property Exemption

- Exempts up to \$100,000 of personal property for each taxpayer in each county
- Effective date:
 - **Not** in effect for 2008
 - Maybe in effect for 2009 if the state's general fund revenue for fiscal year ending June 30, 2008 increases by more than 5% from the previous fiscal year.
- Once effective any taxing district or unit that levies against personal property exempted will receive replacement money from the state half being paid on December 20th and the second half paid on June 20th.
 - Includes Urban Renewals Agencies
 - Replacement money comes from sales tax revenue but will not adversely affect current distribution amounts.

Property Taxes and the 3% Cap



Property Tax Budget and Levy Limits Defined in Idaho Code

Property Tax Budget Limit - 3% Cap

Section 63-802, I.C. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES -- EXCEPTIONS.

(1) No taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the greater of:...(3% language)

Levy Rate Limit (Example) Cemetery District Law I.C. §27-121

27-121. LEVIES BY CEMETERY MAINTENANCE BOARD COMMISSIONERS.

(1) At the last regular meeting of the cemetery maintenance board prior to the second Monday of September in each year, the cemetery board of each cemetery maintenance district may levy for cemetery purposes a property tax in each cemetery maintenance district of not more than four hundredths of one percent (.04%) of the market value for assessment purposes on all taxable property within the cemetery maintenance district.

[Example: Maximum Levy Sheet](#)

Terminology

- **Net taxable market value** = total value of property within the boundaries of a taxing district, less all exemptions.
- **Budget** = for the purposes of this presentation, unless otherwise indicated, budget refers to the property tax portion of your budget.
- **Levy** = refers to a rate that is determined by dividing the district's individual fund's property tax budget by the total taxing district's net taxable value.
 - HB-470 exceptions (URDs)
 - HB-599 personal property exemption value added (once in effect).
- See other terms found in the appendix.

HB-470 Levy Computation Example

District Value	100,000,000
Urban Renewal Increment Value	5,000,000

M&O Fund	100,000
New Bond	50,000

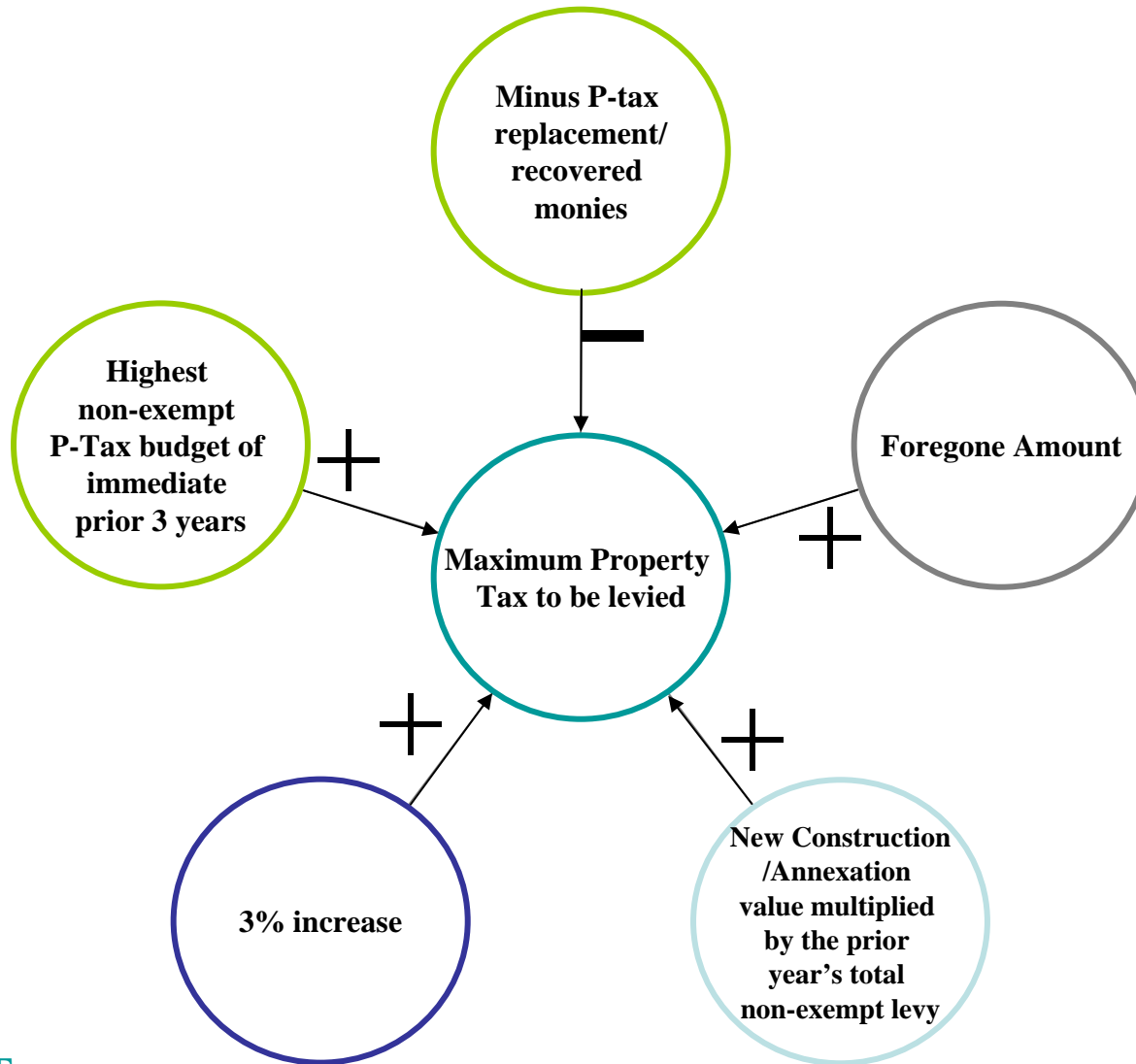
M&O levy computed using the District value.	0.001000000
--	-------------

$$\frac{\$100,000}{\$100,000,000} = 0.001$$

New Bond levy computed using the District Value plus Urban Renewal Increment Value.	0.000476190
--	-------------

$$\frac{\$50,000}{\$105,000,000} = 0.000476190$$

Computing Your Maximum Non-exempt Property Tax Budget



Example: Computing 3% Portion of Increase

Year	2005	2006	2007
Total levied non-exempt p-tax budget	\$ 244,883	\$ 255,443	\$ 274,079
Agricultural Replacement Money	\$ 7,973	\$ 7,973	\$ 7,973
*Recovered Homeowner's Exemption	0	\$ 451	\$ 387
Total Property Tax Replacement monies	\$ 7,973	\$ 8,424	\$ 8,360
Total levied non-exempt property tax budget plus property tax replacements	\$252,856	\$ 263,867	\$ 282,439

[Maximum Budget Worksheet](#)

Computation of 3% increase:

$$\begin{array}{r}
 \$ 282,439 \\
 \times 0.03 \\
 \hline
 \$ 8,473
 \end{array}
 \quad
 \begin{array}{r}
 \$ 282,439 \\
 + 8,473 \\
 \hline
 \$ 290,912 \text{ (total plus 3\% increase)}
 \end{array}$$

* = Reported as of June 30 each year.

New Construction Roll Example

2007 total non-exempt levy = 0.003045322

(does not include bonds etc.)

2008 New Construction Roll Value = \$ 500,000

(qualifying new construction first taxable or allowable in 2008)

Multiply the 2008 New Construction Roll Value
by the 2007 non-exempt levy:

$$\begin{array}{r} \$ \quad 500,000 \\ \times \quad 0.0003045322 \\ \hline \$ \quad 1,523 \end{array} \quad \begin{array}{l} \text{Additional budget allowance} \\ \text{(above 3\% increase)} \end{array}$$

New Construction Roll

Idaho Code §63-301A & §63-802 & Rule 802
for period 1-1-2007 thru 12-31-2007

✓ Includes:

1. New structures and newly occupied residences.
2. Additions or alterations to existing non-residential structures
3. Installation of new or used manufactured housing that did not previously exist within the county.
4. Change of land use classification (ie. agricultural to commercial)
5. Newly taxable as a result of loss of inventory exemption (63-602W).
6. Construction of improvement, installation of equipment used in conjunction with generation of electricity. See code for more details.
7. Increase in increment value for dissolved urban renewal districts.
 - a. Excludes: New Construction in Revenue Allocation Areas within the Urban Renewal Districts.
8. Prior eligible new construction identified and reported to county assessor.

✓ A final new construction value will be available for each district by the 1st Monday in August.

✓ New partial exemptions may mean that some new construction delayed.

Annexation Example

2007 total non-exempt levy = 0.003045322

(does not include bonds etc.)

2008 Annexation* Value = \$ 250,000

(annexation occurred between 1/1/2007 and 12/31/2007)

Multiply the 2008 Annexation Value by the 2007 non-exempt levy:

\$ 250,000

X 0.003045322

\$ 761 Additional budget allowance
(above 3% increase)

*** Stated annexation value includes taxable real and personal and operating property value.**

Property Tax Replacement

- Agricultural Equipment Replacement monies:
 - Agricultural equipment exempted in 2001.
 - 2000 tax plus one time 6% inflation calculation.
 - Recovery:
 - Improperly claimed homeowner's exemption.
 - Available by June 30th each year.
 - Recapture:
 - Property tax exemption in lieu of Investment Tax Credit (QIE).
 - Available by June 30th each year.
 - Property Tax Relief Fund:
 - County (only)
 - Total of all
 - Added back to total non-exempt property taxes to compute 3% increase and future foregone amounts.
 - Subtracted from property taxes before computing levies.
-
- Note: Personal property tax replacement:
 - December 20, 2009 at earliest
 - Will not be subtracted (unkown dollars when levy set)

When Is All This Information Available?

Information available from the County Clerk:

I.C. §63-802 property tax information is currently available

New Construction Roll Value-3rd Monday July

Annexation:

Real and personal – 1st Monday August

Operating property – 1st Monday September

Non-School Funds Exempt From 3% Annual Increase Cap I.C. §63-802

Bond	Refer to authorizing statute for specific requirements, but all require 2/3 majority voter approval.
Temporary Override	All taxing districts have authority. 2 years maximum duration; requires simple majority to pass. <u>Can not exceed fund's levy limit.</u>
63-1305 Judgment	Assessed value appeals: relates to District Court or Board of Tax Appeals valuation decisions.
Permanent Override	All taxing districts have authority. Most need a 2/3 majority to pass. Qualifying cities have additional version that requires only 60% voter approval to pass. <u>Can not exceed fund's levy limit.</u>
Plant Facility	Available to Library Districts and Community Colleges. See I.C. §33-804 for details.

Property Tax Forms



List of Property Tax Related Forms

- Below is a list of the forms we will be reviewing.
 - 2008 Dollar Certification of Budget Request to Board of County Commissioners L-2. (L-2 for short)
 - L-2 Worksheet (must be attached to the L-2 form)
 - Voter Approved Fund Tracker (as required)
 - Maximum Budget and Foregone Amount

2008 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name:

County(ies):

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
Subtotal of funds subject to budget limit in I.C. §63-802. Not to exceed line 14 of the L-2 Worksheet.							
Column Total:							

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all applicable Idaho laws.

Signature of District Representative

Title

Date

Please print above: Contact Name and Mailing Address

Email Address:

Phone Number: ()

Fax Number: ()

Net Taxable Market Value Computation:

For County Clerk Use Only

Use column C for computing levies for the following funds that were first certified after December 31, 2007 or if an existing U/R or taxing district changes its boundaries and the U/R now includes a taxing district which currently has one the listed funds.

I.C. §63-1305 Judgments, I.C. §33-802 Judgment Obligation, any Bonds, Plant Facilities, and temporary Override or Supplemental funds.

County	(A)	(B)	(C)
	Net Taxable Market Value:	Urban Renewal (U/R) Increment Value:	Total Taxable Value (A+B):
Total Value:	-	-	-

* NOTE: Do not include revenue allocated to urban renewal agencies.

Revised 4/9/2008 (form BL008)

Completing the L-2

2008 Dollar Certification of Budget Request to Board of County Commissioners L-2							
District or Taxing Unit's Name:					County(ies):		
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
Subtotal of funds subject to budget limit in I.C. §63-802. Not to exceed line 14 of the L-2 Worksheet.							
Column Total:							

Contact Information Needed

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803. To the best of my knowledge, this district has established and adopted this budget in accordance with all applicable Idaho laws.			
Signature of District Representative		Title	Date
Please print above: Contact Name and Mailing Address		Email Address:	
Phone Number: ()		Fax Number: ()	

L-2 Worksheet (must be attached to the L-2 form)				
District Name:			Enter Year:	
Computation of 3% budget increase:				
Enter the "Highest Non-Exempt P-Tax Budget plus P-Tax Replacement \$" from the "Maximum Budget and Foregone Amount Worksheet".			(1)	
Multiply line 1 by 3%.			(2)	
New Construction & Annexation budget increases:				
Enter the 2008 value of district's new construction roll from each applicable county.	(A)			
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value for the District:			(3)	-
Enter the 2008 value of annexation from property assessed by the county.	(A)			
Enter the 2008 value of annexation from Operating Property .	(B)			
Total Annexation Value:			(4)	-
Enter the total 2007 approved non-exempt levy rate.	(5)			
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	-
Annexation budget increase (multiply line 4 by line 5).			(7)	-
Foregone Amount:				
Enter the total available foregone amount here.			(8)	
Maximum Allowable Non-exempt Property Tax Budget:				
Add lines 1+2+6+7+8.			(9)	-
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money.	(10)			
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured QIE.	(12)			
Enter the total of lines 10, 11, and 12: (Must match col. 5 budget total of L-2).			(13)	-
Maximum Allowable Non-exempt Property Tax to be Levied:				
Subtract line 13 from line 9.			(14)	-

2008 (Voter) Approved Fund Tracker	
---	--

District Name:	
-----------------------	--

Override or School Supplemental Fund	
---	--

Date of election:	
--------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

Now required to be filed with L-2 due to HB-470.

Available to all taxing districts.

COSA (>50% Voter Approval)/COSA Facilities (2/3 Voter Approval) Fund authorized by I.C. §33-317.	
--	--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

Available to school districts only.

Plant Facilities/Safe School Plant Facilities authorized by I.C. §33-804 & 33-804A.	
--	--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

Only Schools, Library or Community College districts eligible.

Bonds refer to district code for specifics.	
--	--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

1st calendar year levied	
---------------------------------	--

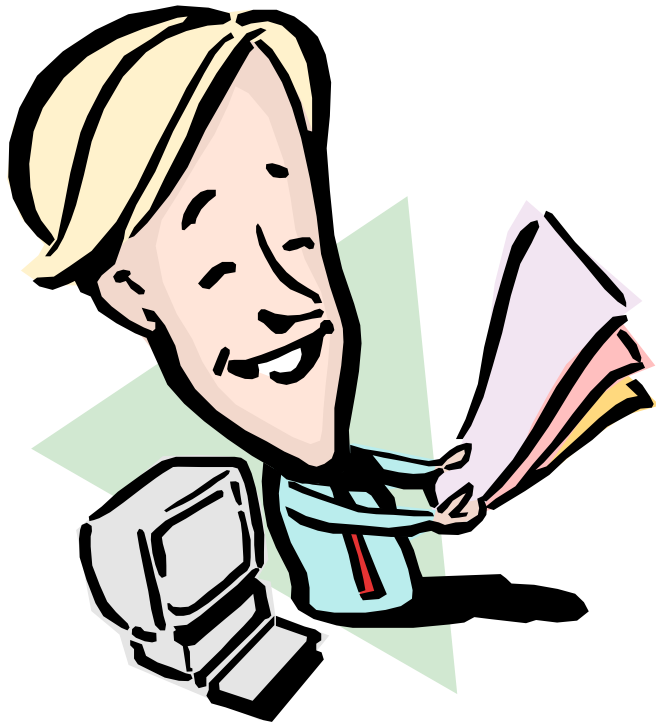
Available to all taxing districts.

Attach to your L-2 form and return to your County Clerk no later than September 4, 2008.
(I.C. §63-803), except as provided in I.C. §33-805.

Overriding the 3% Budget Cap

- Available to all types of taxing districts.
 - **Two (2) year override**
 - Simply majority to pass
 - Temporary – expires in 2 years.
 - Election held in February, May, August, or November
 - Not allowed a 3% increase
 - **Permanent override**
 - 2/3rd majority to pass (60% for qualifying cities)
 - Resets the non-exempt portion of a taxing districts property tax budget.
 - Election held in May or November
 - Included in 3% calculation
 - Both are fund specific
 - Can not exceed fund's levy limit (except Highway District)

Let's Fill in an L-2 Together



Here is the Information You Will Need

- District name is RIP Cemetery District.
- Provided by County A
 - Net Taxable Market Value for your cemetery district \$105,695,371.
 - New Construction Roll value is \$1,996,920.
- See Next Page for Remaining Information.

Example of: Maximum Budget and Foregone Amount Worksheet

District Name	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non-exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount
	2005	2006	2007				
Example County A	62,594,612	68,447,007	72,277,047	72,351,964	2,170,559	0.002560344	3,054,827
Cities:							
City A	76,583,360	82,908,058	87,442,104	87,513,169	2,625,395	0.005492380	515
City B	1,298,137	1,502,894	1,782,685	1,782,704	53,481	0.000762075	204
Schools:							
School districts only use the Tort, Migrant Worker Funds.						Hypothetical N/C Levy	
School #A	427,730	436,284	341,382	445,009	13,350	0.000022323	0.000022683
School #B	340,960	375,900	395,990	425,780	12,773	0.000032637	0.000034800
School #C	68,201	75,940	74,956	85,852	2,576	0.000075788	0.000085976
Cemetery:							
RIP Cemetery District	11,597	12,243	12,877	13,959	419	0.000118290	

“Highest non-exempt P-Tax budget + P-Tax Replacements” column includes all property tax replacement monies.
Agricultural replacement for the RIP Cemetery District is 1,082 and there is no other recaptured money.

RIP Cemetery District Budget

- Total FY2009 Budget is \$29,500
 - Requesting M&O funding only.
 - No money is coming from your current bank account.
 - Anticipated revenue from fees and other income is of \$15,541.
 - Agricultural replacement money is \$1,082.

L-2 Worksheet (must be attached to the L-2 form)				
District Name: RIP Cemetery District			Enter Year:	2008
Computation of 3% budget increase:				
Enter the "Highest Non-Exempt P-Tax Budget plus P-Tax Replacement \$" from the "Maximum Budget and Foregone Amount Worksheet".			(1)	13,959
Multiply line 1 by 3%.			(2)	419
New Construction & Annexation budget increases:				
Enter the 2008 value of district's new construction roll from each applicable county.	(A)	1,996,920		
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value for the District:			(3)	1,996,920
Enter the 2008 value of annexation from property assessed by the county.	(A)			
Enter the 2008 value of annexation from Operating Property .	(B)			
Total Annexation Value:			(4)	-
Enter the total 2007 approved non-exempt levy rate.	(5)	0.000118290		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	236
Annexation budget increase (multiply line 4 by line 5).			(7)	-
Foregone Amount:				
Enter the total available foregone amount here.			(8)	
Maximum Allowable Non-exempt Property Tax Budget:				
Add lines 1+2+6+7+8.			(9)	14,614
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money.	(10)	1,082		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured QIE.	(12)			
Enter the total of lines 10, 11, and 12: (Must match col. 5 budget total of L-2).			(13)	1,082
Maximum Allowable Non-exempt Property Tax to be Levied:				
Subtract line 13 from line 9.			(14)	13,532

2008 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name: RIP Cemetery District								County(ies): County A	
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate		
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)		
1	2	3	4	5	6	7	8		
M&O	29,500	-	15,541	1,082	12,877	0.000121831			
Subtotal of funds subject to budget limit in I.C. §63-802. Not to exceed line 14 of the L-2 Worksheet.					12,877	0.000121831			
Column Total:	29,500	-	15,541	1,082	25,754	0.000121831			

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
 To the best of my knowledge, this district has established and adopted this budget in accordance with all applicable Idaho laws.

I am the Boss	Chairman of the Board	9/5/2008
Signature of District Representative	Title	Date
Making Sure Things Get Done 123 Busy Lane, Hometown, Id 83000		
Please print above: Contact Name and Mailing Address		Email Address: when@tgif.com
Phone Number: (208) 123-4567	Fax Number: (208) 890-1234	

**Net Taxable Market Value Computation:
For County Clerk Use Only**

Use column C for computing levies for the following funds that were first certified after December 31, 2007 or if an existing U/R or taxing district changes its boundaries and the U/R now includes a taxing district which currently has one the listed funds.
 I.C. §63-1305 Judgments, I.C. §33-802 Judgment Obligation, any Bonds, Plant Facilities, and temporary Override or Supplemental funds.

County	(A) Net Taxable Market Value:	(B) Urban Renewal (U/R) Increment Value:	(C) Total Taxable Value (A+B):
County A	105,695,371		
Total Value:	105,695,371	-	-

* NOTE: Do not include revenue allocated to urban renewal agencies.

Revised 3/17/2008 (form BL008)

Case Problem – Information

The Box Hill Cemetery district, located in County A, needs some assistance in completing their L-2 form.

They have provided you with their budget information below:

Total budget is \$20,000, money from bank accounts is \$1,500, anticipated FY 2009 other revenue \$ 2,000.

They are levying for M&O only.

2008 Net Taxable Market Value is \$ 125,000,000

2008 New Construction Roll Value is \$ 200,000.

Case Problem – Additional Information

District Name	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non- exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount
	2005	2006	2007				
Cemetery:							
Box Hill Cemetery	12,500	13,000	15,000	16,000	480	0.000139130	500

Additional Information:

Property Tax Replacement Money:

Agricultural Replacement: \$ 750

Recovered Homeowner's Exemption: \$250

With the information provided on the previous 2 slides please complete the district's L-2 and L-2 worksheet.



L-2 Worksheet Solution to Case Problem

L-2 Worksheet (must be attached to the L-2 form)

District Name: Box Hill Cemetery

Enter Year:

2008

Computation of 3% budget increase:

Enter the "Highest Non-Exempt P-Tax Budget plus P-Tax Replacement \$" from the "Maximum Budget and Foregone Amount Worksheet".			(1)	16,000
Multiply line 1 by 3%.			(2)	480

New Construction & Annexation budget increases:

Enter the 2008 value of district's new construction roll for each applicable county.	(A)	200,000		
	(B)			
	(C)			
	(D)			

Total of New Construction Roll Value for the District: (3) 200,000

Enter the 2008 value of annexation from property assessed by the county.	(A)			
Enter the 2008 value of annexation from Operating Property .	(B)			

Total Annexation Value: (4) -

Enter the total 2007 approved non-exempt levy rate.	(5)	0.000139130		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	28
Annexation budget increase (multiply line 4 by line 5).			(7)	-

Foregone Amount:

Enter the total available foregone amount here.			(8)	500
---	--	--	-----	-----

Maximum Allowable Non-exempt Property Tax Budget:

Add lines 1+2+6+7+8. (9) 17,008

Property Tax Replacement:

Enter yearly amount of the agricultural equipment replacement money.	(10)	750		
Enter recovered Homeowner's Exemption property tax.	(11)	250		
Enter recaptured QIE.	(12)			
Enter the total of lines 10, 11, and 12: (Must match col. 5 budget total of L-2).			(13)	1,000

Maximum Allowable Non-exempt Property Tax to be Levied:

Subtract line 13 from line 9. (14) 16,008

2008 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name:		Box Hill Cemetery			County(ies):		County A	
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate	
					Col. 2 minus 3+4+5)	(Cols. (County Use Only)	(County Use Only)	
1	2	3	4	5	6	7	8	
M&O	20,000	1,500	2,000	1,000	15,500	0.000124000	0.0004	
Subtotal of funds subject to budget limit in I.C. §63-802. Not to exceed line 14 of the L-2 Worksheet.					15,500	0.000124000		
Column Total:	20,000	1,500	2,000	1,000	15,500	0.000248000		

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
 To the best of my knowledge, this district has established and adopted this budget in accordance with all applicable Idaho laws.

Signature of the Boss	Chairman of the Board	9/5/2008
Signature of District Representative	Title	Date

Make Sure Things Get Done
 123 Busy Lane, Hometown, Id 83000

Please print above: Contact Name and Mailing Address	Email Address:	whew@tgif.com
Phone Number: (208) 123-4567	Fax Number: (208) 890-1234	

Net Taxable Market Value Computation: For County Clerk Use Only

Use column C for computing levies for the following funds that were first certified after December 31, 2007 or if an existing U/R or taxing district changes its boundaries and the U/R now includes a taxing district which currently has one the listed funds.

I.C. §63-1305 Judgments, I.C. §33-802 Judgment Obligation, any Bonds, Plant Facilities, and temporary Override or Supplemental funds.

County	(A) Net Taxable Market Value:	(B) Urban Renewal (U/R) Increment Value:	(C) Total Taxable Value (A+B):
County A	125,000,000		
Total Value:	125,000,000	-	-

* NOTE: Do not include revenue allocated to urban renewal agencies.

Foregone Amounts



Foregone Amount as Defined by Idaho Code **SECTION 63-802(1)(e):**

In the case of a nonschool district for which less than the **maximum allowable increase** in the dollar amount of ad valorem taxes is certified for annual budget purposes in any one (1) year, such a district may, in any following year, recover the foregone increase by certifying, in addition to any increase otherwise allowed, an amount not to exceed one hundred percent (100%) of the increase originally foregone. Said additional amount shall be included in future calculations for increases as allowed.

Box Hill Cemetery Example

“Maximum Allowable Increase” Defined

\$ 16,000	Highest non-exempt approved p-tax budget of last 3 years.
\$ 480	3% increase
\$ 28	New Construction
\$ 0	Annexation
\$ 500	Prior year's Foregone Amount
\$ 17,008*	Maximum allowable non-exempt p-tax budget

The amount of budget authority derived from all of the I.C. §63-802 limitations.

* = before subtraction of replacement/recoveries monies.

Computing Foregone Amount Using Case Problem Information

2008 total approved non-exempt property tax budget (sum of non-exempt funds column 6 and total column 5 of L-2 form):	\$ 16,500
Maximum allowable 2008 non-exempt property tax budget (line 9 of the L-2 worksheet):	\$ 17,008
Highest approved (2005, 2006, 2007) non-exempt property tax budget for the last 3 years (line 1 of the L-2 worksheet):	\$ 16,000

Computation	
\$ 17,008	Maximum non-exempt p-tax budget
<\$16,500>	Approved 2008 non-exempt budget
\$ 508	Forgone amount available in 2009.

In this example the total 2008 approved non-exempt property tax budget, including all property tax replacement monies (\$16,500), is *greater* than the highest property tax budget of the immediate prior 3 years (\$16,000). In this example you would simple subtract the maximum allowable non-exempt p-tax budget from the total approved non-exempt p-tax budget.

Foregone Amount Scenario Using Modified Case Problem Information

2008 total approved non-exempt property tax budget (sum of non-exempt funds from column 5 and 6 of L-2 form):	\$ 15,500
Maximum allowable 2008 non-exempt property tax budget (line 9 of the L-2 worksheet):	\$ 17,008
Highest approved (2005, 2006, 2007) non-exempt property tax budget for the last 3 years (line 1 of the L-2 worksheet):	\$ 16,000

Computation	
\$ 17,008	Maximum non-exempt p-tax budget
<\$16,000>	Approved 2008 non-exempt budget
\$ 1,008	Foregone amount available in 2009.

In this example the total 2008 approved non-exempt property tax budget, including all property tax replacement monies (\$15,500), is less than the highest property tax budget of the immediate prior 3 years (\$16,000). In this example you would subtract the maximum allowable non-exempt p-tax budget from the highest property tax budget of the immediate prior 3 years.

BEWARE of the 3 Year Trap



What is the 3 Year Budget Trap?

Example

In the example below; What is the highest budget of the last 3 years and what year did it occur?

Answer is?: \$10,000 in 2005

2005	2006	2007
\$ 10,000	\$ 8,000	\$ 7,000

Assuming this district levies \$7,000 in 2008, what will be the highest budget of the last 3 years and what year did it occur?

Answer: \$ 8,000 in 2006

This district has just potentially lost \$2,000 of budget authority.

What to Send with L-2s

- The 2008 L-2 form with all pertinent information filled in.
- The 2008 L-2 worksheet.
- Voter approved fund tracker if applicable
- If new voter approved fund (first time levied) copy of the ballot, and canvass of the vote.
- Newly formed recreation district-copy of the formation petition – showing voter approved levy limit.

Special Cases Related to Property Taxes

- Taxing District Situations
- Taxing district boundary changes
- Overrides
- Plant Facility
- Fire Districts
- Foregone Amounts

Property Tax Budgets

Special Situations

Newly created districts:

Defined as those formed during 2007 or first eligible to levy property taxes in 2008. No district eligible to levy in year of formation except recreation districts.

Property tax budget may equal statutory maximum levy multiplied by 2008 net taxable value.

Districts which did not levy during 2005, 2006, and 2007:

Limited to the non-exempt dollar amount of the last property tax budget, provided this amount does not result in a levy which exceeds a statutory levy limit.

Districts never levying prop-tax, exempt or non-exempt:

Defined as those formed before 2008 that have never levied any property taxes. Property tax budget may equal statutory maximum levy multiplied by 2008 net taxable value.

Note: Base = \$ 0 if only a bond was levied for.

New or Changing Taxing Units

- New District:
 - Map of boundaries must be submitted to counties and STC and meet requirements of STC.
 - Non-compliance = no property taxes.
- Boundary Change:
 - Map of boundaries must be submitted to meet requirements of STC.
 - Non-compliance = no levy against new area and no budget increase due to annexation computation.
 - Fire Districts Only – if annexing territory within another fire district and/or a city, a copy of the written approval from that existing entity.
- Refer to Rule 225 for additional information.
- Record documentation in all affected counties, I.C. 63-215

Rule 225 Additional Information

- Required by STC within 30 days of effective date (date ordinance is signed). If order is effective at the end of the year you have 10 days.
 - Required Documents (I.C. §63-215 and IDAPA Rule 225)
 - Legal description
 - Map that matches the legal description
 - Copy of the recorded ordinance
 - Fire Districts annexing within existing fire district or city a copy of written approval from existing fire district or city.
- To be included in the following year's tax code area (TCA) changes;
 - Documents must be signed no later than Dec. 31.
 - Documents sent to STC no later than January 10.
 - Recommended documents should be mailed by return receipt, certified mail, or other traceable system.
 - Respond to our rejection as soon as possible.
- Questions: Phone – 208-334-7750 -- Fax – 208-334-7629
 - E-mail – gis@tax.idaho.gov

How Much Can I Receive for an Override?

A district's combined fund and override levy cannot exceed the fund's levy limit. Below is one way to estimate the amount of the override.

This example is based on a cemetery district wishing to use an override for its Maintenance and Operation (M&O) fund. (levy limit of 0.0004) The 3% cap limits the district's 2008 budget of \$90,000.

Computation of Estimated Override

2007 Calendar year end net taxable market value.	\$ 295,000,000
M&O fund's maximum levy limit.	0.0004
Net taxable market value times maximum levy rate.	\$ 118,000
2008 Maximum M&O property tax budget. (w/o Override \$)	\$ 90,000
*Estimated annual amount of the override.	\$ 28,000

- **Exact amount cannot be determined until September 2008 when all values are known.**

Reporting Overrides on the L-2 Form

An override is fund specific, usually for the M&O or General fund. The combined override and assigned fund levy rates can not exceed the maximum levy rate of the fund.

2008 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name: Cemetery District

County(ies): County A

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
M&O Fund	100,000	2,000	6,000	2,000	90,000	0.000300000	0.0004
Permanent Override	28,000				28,000	0.000093330	
					90,000	0.000300000	
Column Total:	128,000	2,000	6,000	2,000	208,000	0.000393330	

Note that the levy limit of the M&O fund has not been exceeded by the combined total of the override and fund levies.

This examples reflects a permanent override.

The total of both funds will be used to compute next year's 3% budget increase.

City Permanent Override

With Total Non-Exempt Levy Less Than 0.004

Special Provision I.C. §63-802(1)(f):

Increase in budget to an amount that would have produced a (prior year) levy rate of 0.004.

Requires 60% voter approval.

Contact Association of Idaho Cities for more information.

Plant Facilities Fund Notes

Libraries and Community Colleges are the only non-school taxing districts with authority to have this type of fund.

Refer to Idaho Code § 33-804 for details

Fire and Ambulance Districts

Exempting of Value

(Fire I.C. §31-1425(2) - Ambulance I.C. §31-3908A)

The Board of County Commissioners, upon application, may, by an ordinance enacted no later than the 2nd Monday in July, exempt all or a portion of the unimproved real property within the district from taxation, and may exempt all or a portion of the taxable personal property within the district from taxation.

Any ordinance must provide that each category of property is treated uniformly.

Notice of intent to adopt an ordinance which exempts unimproved real property shall be provided to property owners of record in same manner as required in I.C. §67-6511(b) (zoning district boundary change).

Fire District Exemptions

Idaho Code §31-1425 (1)

Utility Agreements:

All public utilities shall be exempt from taxation by fire districts.

The board of fire protection commissioners may enter into an agreement with a public utility for the purpose of affording protection provided by the fire district to all, or such portion, of the property of the public utility as may be agreed upon.

Copies of any agreement must be filed with the county clerk and the state tax commission. Considered in effect until cancelled by either party.

Fire District Budgets w/Utility Agreements I.C. §63-802(2)

A budget increase is allowed. The same utility property cannot be double counted if an agreement lapses and is replaced with a new agreement.

Example:

2008 Value of consenting Utility \$ 5,000,000

Fire District's 2007 non-exempt levy X 0.0018

Additional budget allowance. \$ 9,000 (built into base for future 3% increases)

Fire District Consolidation

(I.C. §31-1423(2))

- If two (2) or more fire protection districts consolidate into one (1) district, the provisions of section 63-802, Idaho Code, shall apply to the consolidated district's budget request as if the former district which, in the year of the consolidation, has the higher levy subject to the limitations of section 63-802, Idaho Code, had annexed the other district or districts. In addition, the consolidated district shall receive the benefit of foregone increases accumulated by the former districts under section 63-802(1)(a), Idaho Code.

Fire District Consolidation

Example I.C. §31-1423(2)

Assumptions

Value	Budget	Levy
A) \$ 100 m.	\$ 100,000	0.00100
B) \$ 200 m.	\$ 250,000	0.00125

For the purposes of computing the maximum allowable non-exempt property tax portion of the district's budget the consolidation is treated as if Fire district B annexed Fire district A.

Computation:

A Value	B Levy		
\$ 100 m.	X 0.00125	= \$ 125,000	Annexation \$
		+ \$ 250,000	District B's Budget
		+ \$ 7,500	3% increase of District B's budget
		\$ 382,500	Consolidated district's maximum non-exempt property tax budget.

The Effect of District Boundary Changes on Existing Bond Levies

Fire Districts:

Territory **withdrawn** from any fire protection district shall continue to be subject to taxation for the payment of the principal and interest of any indebtedness. Idaho Code §31-1437.

Library Districts Consolidation:

In any **consolidation**, the existing bonded debt of any district or districts shall **not** become the obligation of the consolidated library district. The debt shall remain an obligation of the property which incurred the indebtedness. Idaho Code § 33-2710 (4).

Hospital Districts Consolidation:

In any **consolidation**, the existing bonded debt of any district or districts shall **not** become the obligation of the consolidated hospital district. The debt shall remain an obligation of the property which incurred the indebtedness. Idaho Code § 39-1356.

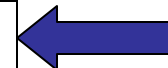
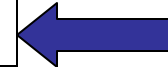
APPENDIX

2008 Taxing District Calendar	i
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2008 Taxing District Calendar

2/6/2008

Date	Idaho Code or Rule	Description
03/03/08	63-510(2)	Each county auditor shall notify the state tax commission of the net taxable value within each taxing district in the county from the subsequent and missed property rolls.
06/02/08	63-301A(2)	New Construction Roll certified to county auditor. (preliminary)
07/21/08	Rule 800.02	State Tax Commission certifies, using the best information available at the time, the current year's taxable values of operating properties within annexations made during the previous calendar year to the appropriate county auditor.
07/28/08	63-301A(2)	Listing showing the new construction roll in each taxing district forwarded to the State Tax Commission.
07/28/08	Rule 803.06.a	The State Tax Commission shall notify each appropriate County Clerk the total amount of property tax replacement monies for each taxing district or unit if changed.
08/04/08	Rule 803.06.b	Each County Clerk shall notify each appropriate taxing district or unit of the total amount of property tax replacement monies that will be received.
09/15/08	Rule 800.04	County auditor shall notify each taxing district or unit of corrected operating property annexation values.
09/04/08	63-803(3)	Taxing districts certify their budgets to the County. County shall then make tax levy in each district. An extension of not more than 7 working days may be granted by the County Commissioners 63-803(3).
09/15/08	63-803(3)	Taxing districts granted an extension to file their budgets to the county commissioners are due.
09/15/08	63-808(1)	Clerk of the board must prepare 4 certified copies of the record of levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office.
10/27/08	63-809(1)	State Tax Commission shall notify the County Commissioners of the approval of all previously certified levies. Also notify all taxing districts if certification exceeds any maximum limits.
10/27/08	63-809(2)	Last day the State Tax Commission can act upon levies that have been fixed unlawfully or are in excess of the maximum provided by law.
11/24/08	63-810(1)(a)	Provides for correction of erroneous levy(ies) previously approved by the State Tax Commission. Correction requires an amended L-1 and a copy of the the order of County Commissioners.
01/31/08	63-810(1)(B)	Last day for discovery of erroneous levies to be corrected.



Fee Increase

Per Idaho Code §63-1311A

- ✓ **Increase in excess of 5% of:**
 - a. The last fee collected, (individual not cumulative total) or;**
 - b. A decision to impose a new fee.**

- ✓ **Requires notifying the public by:**
 - a. Newspaper as defined by Idaho Code §60-106, or;**
 - b. 3 Public meeting held in 3 different locations within the district's boundary, or;**
 - c. Single mailing notice to all district's residents.**

Maximum Budget and Foregone Amount Worksheet

District Name	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non-exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount
	2005	2006	2007				
Payette County	3,595,296	3,623,198	3,991,762			0.003990017	87,944
County Road & Bridge	392,243	604,744	426,245			0.000762604	
Total County Budget Information:	3,987,539	4,227,942	4,418,007	4,503,389	135,102		
Cities:							
Fruitland	982,325	1,045,149	1,137,739	1,137,776	34,133	0.006456831	91
New Plymouth	291,711	295,073	295,073	295,209	8,856	0.007693146	45,821
Payette	1,720,242	1,741,554	2,186,240	2,187,401	65,622	0.009896124	2,151
Schools:							
School districts only use the Tort, Migrant Worker Funds.						Hypo Levy	
Payette #371	32,039	27,698	33,259	35,143	1,054	0.000094032	
New Plymouth #372	27,290	3,413	13,804	31,074	932	0.000145897	
Fruitland #373	36,745	9,473	22,334	40,764	1,223	0.000096299	
Ambulance:							
Payette Ambulance	319,658	328,473	361,156	367,804	11,034	0.000360998	
Cemetery:							
Parkview Cemetery	77,442	67,722	71,659	80,148	2,404	0.000127318	20,674
Riverside Cemetery	96,234	101,940	108,430	109,132	3,274	0.000249471	
Extermination:							
Payette County Rodent Control	90,850	98,330	65,267	100,273	3,008	0.000065238	6,613
Fire:							
New Plymouth Fire	50,091	51,681	53,319	56,228	1,687	0.000237473	9,234
Parma Fire	237,846	279,252	298,004	317,572	9,527	0.001152654	
Sand Hollow Fire	11,387	11,758	12,140	13,113	393	0.000348704	2,189
Highway:							
Highway #1	382,002	409,336	441,005	451,091	13,533	0.000998869	226
Recreation:							
Payette County Recreation	283,324	318,271	342,324	349,000	10,470	0.000342174	14,752

Definition of Terms

Non-exempt funds (subject to 3% cap): Refers to those funds not specifically exempted from the provisions of I.C. § 63-802.

Exempt funds (not subject to 3% cap): Bonds, Overrides, I.C. § 63-1305 Judgments, and Library or Community College Plant Facilities.

Approved non-exempt property tax budget: Non-exempt property tax dollars as approved by the State Tax Commission including agricultural equipment & other P-Tax replacement/recovery monies.

Non-exempt property tax to be levied: Certified property tax budget minus agricultural equipment & other P-Tax replacement monies.
(recovered H/E, recaptured QIE, and County P-Tax relief)

Property Tax Replacement: Is the sum of the agricultural equipment replacement, recovered homeowner's exemption, recaptured qualified investment exemption, and County Property Tax Relief fund monies. (Personal property exemption replacement will be accounted for differently.)

MAXIMUM STATUTORY LEVY RATES

This sheet is intended as an aid to help find maximum statutory limits of funds for all taxing districts. Where there is no specific decimal amount, refer to code section to insure correct application of law. (Revised: 4/14/2006).

<u>TAXING AUTHORITY</u>	<u>IDAHO CODE</u>	<u>MAX RATE</u>
<u>COUNTY</u>		
Airport.....	21-404	.0004
For building and/or maintenance.		
Ambulance Service	31-3901	.0002
Appraisal Program	63-314	.0004
Armory Construction	46-722	.0002
Bond Redemption	63-805, 31-1903	See Code
Building Construction	31-1008	.0006
Requires that a special election be held to create this fund and must pass with a 2/3 majority.		
Charities & Indigent.....	31-863	.001
Current Expense	63-805	.0026
Or a levy sufficient to raise \$250,000 whichever is greater. If there exists a Justice Fund, the maximum levy rate becomes .002 or a levy sufficient to raise \$250,000 whichever is greater.		
Justice	63-805	.002
Or a levy sufficient to raise \$250,000 whichever is greater.		
District Court.....	31-867	.0004

[Return](#)